Agenzia Entrate Revenue Agency

VAT 2012 FORM

2011 Tax period

Information regarding the processing of personal data under article 13 of Legislative Decree no. 196 of 2003	***Legislative Decree No. 196 of the June 30, 2003 "The code for the protection of personal data", provides for a system of protection for the processing carried out on personal data. A summary of how the data contained in the communication will be used and what rights are granted to citizens is outlined below.***
Purposes of processing	The Ministry of the Economy and Finance and the Revenue Agency inform you, on their behalf and on behalf of other persons obliged to do so, that in the return there is personal data that will be processed by the Ministry of the Economy and Finance and the Revenue Agency, as well as by intermediaries identified by legislation (Tax Assistance Centres, trade associations and professionals) for the purposes of payment, assessment and collection of taxes and that, to this end, certain data may be published pursuant to the combined provisions of article 69 of Presidential Decree no. 600 of 29 September 1973 as amended by Law no. 133 of 06 August 2008, and by article 66-bis of Presidential Decree no. 633 of 26 October 1972. The data in the possession of the Ministry of the Economy and Finance and the Revenue Agency may be communicated to other public entities (for example Municipalities, I.N.P.S.) where legislation provides for this, or when such communication is necessary in order for them to carry out their institutional functions, subject to this being communicated to the Privacy Commissioner (Data Protection Commissioner) beforehand. The same information may also be communicated to private or public economic entities where the legislation provides for this.
Personal data	The data requested in the return must be supplied to prevent the application of administrative and, in some instances, criminal sanctions. Providing a telephone or mobile phone number, fax number and email address makes it possible to receive, free of charge, from the Revenue Agency, information and updates regarding deadlines, news, obligations and services offered.
Method of processing	The return may be delivered to an intermediary provided for by legislation (Tax Assistance Centres [CAF], trade associations, professionals) who sends the data to the Ministry of the Economy and Finance and the Revenue Agency. The data will mainly be processed electronically and with logical systems that are adequate to the achievement of the objectives, which will also be pursued by checking the data indicated in the returns: • with other data in the possession of the Ministry of the Economy and Finance and the Revenue Agency, also if provided, as required by law, by other subjects; • with data in the possession of other entities (such as banks, social security and insurance institutions, chambers of commerce, Motor Vehicle Registration Offices [P.R.A.]).
Data controllers	When the said data is made available to them and falls under their direct control, the Ministry of the Economy and Finance, the Revenue Agency and the intermediaries become "the data controllers for the processing of the personal data". In particular the following persons are "data controllers": • the Ministry of the Economy and Finance and the Revenue Agency, at whose offices a list of the "data processors" is kept and this list may be viewed on request; • if they take advantage of the right to appoint "data processors", the intermediaries must supply details as to the identity of the data processors, to the person concerned.
Persons responsible for data processing	"Data controllers" may make use of the services of others designated "responsible". In particular, the Revenue Agency makes use of the services of the company So.ge.i. S.p.a. as the external entity responsible for data processing, in its capacity as technologcal partner to which the management of the information system of the Tax Register is entrusted.
Taxpayer's rights	The person (taxpayer) concerned, in terms of article 7 of Legislative Decree No. 196/2003, may view his personal data at the premises of the data controller or the person responsible for data processing in order to verify the use to which it is being put or if necessary, to correct or update it within the limits provided for by law, or to cancel it or oppose its processing, where it is being processed illegally. These rights may be exercised upon request to: • Ministry of the Economy and Finance, Via XX Settembre 97 – 00187 Rome; • Revenue Agency – Via Cristoforo Colombo, 426 c/d – 00145 Rome.
Consent	The Ministry of the Economy and Finance and the Revenue Agency, in their capacity as public entities, do not need to acquire the consent of the persons concerned in order to process their personal data. Intermediaries do not need to acquire consent for processing of personal data, as their conferment is required by law. ***This information is given generally on behalf of all the data controllers referred to above.***

Revenue Agency

Agenzia Entrate

RETURN TYPE

Correction of existing return ☐ Supplementary return in favour ☐ Supplementary return ☐

TAXPAYER'S DATA

VAT REGISTRATION

Craftsman enterprises listed in a professional register 1 ☐

Extraordinary administration or arrangement 2 ☐

Email address

TELEPHONE OR MOBILE PHONE dialling code number

FAX NUMBER dialling code number

Individuals

Surname

Name

Sex (cross the relative box) M ☐ F ☐

Date of birth day month year

Town (or foreign Country) of birth

Province (initial)

Taxpayers different from individuals

Name or company name

Legal nature

Non-resident persons

Foreign country of residence

Foreign Country code

VAT registration number in foreign Country

DECLARANT DIFFERENT FROM TAXPAYER

(agent, official receiver, heir, etc.)

Tax code of the subscriber

Appointment code

Tax code of declaring company

Surname

Name

Sex (cross the relative box) M ☐ F ☐

Date of birth day month year

Town (or foreign Country) of birth

Province (initial)

Foreign Country code

Federated state, province, county

Place of residence

Foreign address

Telephone or mobile phone dialling code number

Art. 74 bis ☐ Date of nomination day month year

Starting date of the procedure or death of the taxpayer day month year

Date of termination of the procedure day month year

Procedure not yet concluded ☐

SIGNATURE OF THE RETURN

Indicate the number of forms

The relative boxes to the completed parts are placed at the foot of part VL

Sending of notice electronically to intermediary ☐

Signature

Code

Particular situations ☐

SIGNATURE OF THE CONTROLLING BODY OR COMPANY

Signature

UNDERTAKING TO ELECTRONIC SUBMISSION

Reserved for intermediary

Tax code of the intermediary

C.A.F. registration no

Undertaking to submit electronically the return

Reception of notice electronically

Date of the undertaking day month year

SIGNATURE OF INTERMEDIARY

ENDORSEMENT OF CONFORMITY

Reserved for C.A.F. or for the professional

Tax code of the person in charge of the C.A.F.

Tax code of the C.A.F.

Tax code of the of the professional

Endorsement is issued as provided for in art. 35 of Legislative Decree no. 241/1997

SIGNATURE OF THE PERSON IN CHARGE OF THE C.A.F. OR THE PROFESSIONAL

SIGNATURE OF ACCOUNTS AUDITING BODY

Subject Tax code SIGNATURE

Subject Tax code SIGNATURE

Subject Tax code SIGNATURE

Subject Tax code SIGNATURE

Subject Tax code SIGNATURE

TAX CODE

Revenue Agency

Agenzia Entrate

PART VA
INFORMATION RELATING TO THE ACTIVITY

Form N.

PART VA
INFORMATION AND DATA RELATING TO THE ACTIVITY

Sect. 1 - General analytical data

VA1

To be compiled handled by the entity resulting from the extraordinary operations
In the event of merger, division, etc. indicate the VAT registration of mergered or division entity, etc. [1]
The box must be crossed if the entity transformed continues an activity for VAT purposes [2] ☐

To be compiled handled by the assignor in case of extraordinary operations
The box must be crossed if the taxpayer has taken part in extraordinary operations [3] ☐
Credit transferred from VAT/2011 return [4] ,00

Reserved for the non-resident in case of passing from a tax representative to the direct identification and vice-versa
Indicate the VAT registration number of the previously institute adopted [5]

VA2 Indicate the code of the activity performed — ACTIVITY CODE [1]

VA3

Reserved for official receivers and Court-appointed liquidators (to be compiled only for starting year of the procedure)
The box must be crossed if the form refers to activity of the first part of the year [1] ☐

VA4

Reserved for the savings management society (art. 8, Decree Law 351/2001)
Fund name [1] — Banca d'Italia Number [2]
VAT registration number of the substituted savings management company [3]

VA5

Terminal devices for mobile radiocommunications services with deduction greater than 50%

	Total taxable amount	Total tax
Purchase of devices	[1] ,00	[2] ,00
Operator services	[3] ,00	[4] ,00

Sect. 2 - Data summary relating to all activities carried out

VA10

Reserved for taxpayers who have benefited from tax concessions for exceptional events
Indicate the code taken from "Table of exceptional events" of the instructions [1] ☐

VA11

Increased considerations as a result of conforming to the parameters for 2010 (taxable amount and tax) [1] ,00 [2] ,00

VA12

Reserved for the indication of group credit surplus to ex-controlling companies to be guaranteed
Group credit surplus in relation to the year [1] — Amount which has been settled in 2011 [2] ,00

VA13 Operations carried out in relation to condominiums ,00

VA14

Regime for young businesspeople and unemployed workers (article 27, Decree Law no. 98 of 2011)
Cross the box if it is the last return under ordinary VAT regime [1] ☐
Adjustment of deduction, article 19-bis2 [2] ,00

VA15 Non-operating companies [1] ☐

Sect. 3 - Data relating to identification details of financial relations

VA20
Tax code [1] — Foreign tax identification code [2]
Name of financial operator [3] — Type of relation [4]

VA21
[1] [2]
[3] [4]

VA22
[1] [2]
[3] [4]

VA23
[1] [2]
[3] [4]

VA24
[1] [2]
[3] [4]

VA25
[1] [2]
[3] [4]

VA26
[1] [2]
[3] [4]

TAX CODE

Revenue Agency — Agenzia Entrate

PARTS VC-VD
EXPORTERS AND ASSOCIATED OPERATORS, TRANSFER OF VAT CREDIT (Art. 8 of Decree Law n. 351/2001)

Form No.

PART VC
EXPORTERS AND ASSOCIATED OPERATORS

PURCHASES AND IMPORTS WITHOUT THE APPLICATION OF VALUE ADDED TAX RELATING TO ALL ACTIVITIES CARRIED OUT

		CEILING USED		2011 TAX YEAR		2010 TAX YEAR	
		1 INTERNAL OR FOR INTRA-COMM. PURCHASES.	2 FOR IMPORTS	3 BUSINESS TURNOVER	4 EXPORTS	5 BUSINESS TURNOVER	6 EXPORTS
VC1	JAN	,00	,00	,00	,00	,00	,00
VC2	FEB	,00	,00	,00	,00	,00	,00
VC3	MAR	,00	,00	,00	,00	,00	,00
VC4	APR	,00	,00	,00	,00	,00	,00
VC5	MAY	,00	,00	,00	,00	,00	,00
VC6	JUN	,00	,00	,00	,00	,00	,00
VC7	JULY	,00	,00	,00	,00	,00	,00
VC8	AUG	,00	,00	,00	,00	,00	,00
VC9	SEP	,00	,00	,00	,00	,00	,00
VC10	OCT	,00	,00	,00	,00	,00	,00
VC11	NOV	,00	,00	,00	,00	,00	,00
VC12	DIC	,00	,00	,00	,00	,00	,00
VC13	TOTAL	,00	,00	,00	,00	,00	,00

VC14 CEILING AVAILABLE AS OF 01 JANUARY 2011 — 1 ,00

Method adopted for the calculation of the ceiling during 2011 — 2 ☐ CALENDAR 3 ☐ MONTHLY

PART VD
TRANSFER OF VAT CREDIT ON THE PART OF BY SAVINGS MANAGEMENT INSTITUTIONS (Art. 8 of Decree Law n. 351/2001)

VD1 TOTAL OF THE CREDIT TRANSFERRED ,00

Sect. 1 - Transferring company - List of transferee companies or body

	TAX CODE	AMOUNT		TAX CODE	AMOUNT
VD2	1	2 ,00	VD12	1	2 ,00
VD3		,00	VD13		,00
VD4		,00	VD14		,00
VD5		,00	VD15		,00
VD6		,00	VD16		,00
VD7		,00	VD17		,00
VD8		,00	VD18		,00
VD9		,00	VD19		,00
VD10		,00	VD20		,00
VD11		,00	VD21		,00

Sect. 2 - Transferee body or company - List of transferor companies

	TAX CODE	AMOUNT		TAX CODE	AMOUNT
VD31	1	2 ,00	VD41	1	2 ,00
VD32		,00	VD42		,00
VD33		,00	VD43		,00
VD34		,00	VD44		,00
VD35		,00	VD45		,00
VD36		,00	VD46		,00
VD37		,00	VD47		,00
VD38		,00	VD48		,00
VD39		,00	VD49		,00
VD40		,00	VD50		,00

VD51	TOTAL OF CREDITS RECEIVED	1 ,00
VD52	Surplus credit from previous return (from VD56 of the return related the year 2010)	,00
VD53	Total of surplus (VD51+VD52)	,00
VD54	Amount used to reduce VAT payments	,00
VD55	Amount used to set off on F24 form	,00
VD56	Surplus credit	,00

TAX CODE

Revenue Agency

Agenzia Entrate

PARTS VE

ACTIVE OPERATIONS AND CALCULATION OF BUSINESS TURNOVER

Form N.

PART VE

CALCULATION OF BUSINESS TURNOVER AND THE TAX RELATIVE TO TAXABLE OPERATIONS

			1 TAXABLE AMOUNT	%	2 TAX
Sect. 1 - Conferring of agricultural products and transfers by exempt agriculturalists (in the case of the limit being exceeded by more than a third)	**VE1**	Transfer of goods to co-operatives and other entities referred to in art. 34, paragraph 2, lett. c) listed in table A, first part, attached to Presidential Decree 633/72 and transfers of goods by exempt agriculturalists that they have exceeded the one-third limit (art. 34, paragraph 6), separated according to tax rate corresponding to compensation percentages, taking into account the variations referred to in art. 26, and relative tax	,00	2	,00
	VE2		,00	4	,00
	VE3		,00	7	,00
	VE4		,00	7,3	,00
	VE5		,00	7,5	,00
	VE6		,00	8,3	,00
	VE7		,00	8,5	,00
	VE8		,00	8,8	,00
	VE9		,00	12,3	,00
Sect. 2 - Taxable agricultural operations and taxable commercial or professional operations	**VE20**	Taxable operations that are different from operations indicated in the section 1 separated according to tax rate, taking into account the variations referred to in article 26, and relative taxes	,00	4	,00
	VE21		,00	10	,00
	VE22		,00	20	,00
	VE23		,00	21	,00
Sect. 3 - Total taxable amount and tax	**VE24**	**TOTALS** (sum of lines from VE1 to VE9 and from VE20 to VE23)	,00		,00
	VE25	Variations and round-ups of the tax (indicate with a sign +/-)			,00
	VE26	**TOTAL** (VE24 ± VE25)			,00

Sect. 4 - Other operations

VE30	Operations which contribute to formation of ceiling	1	,00
	Exports: 2 ,00	Intra-community sales: 3 ,00	
	Sales to San Marino: 4 ,00		
VE31	Non-taxable operations as a result of declaration of intent		,00
VE32	Other non-taxable operations		,00
VE33	Exempt operations (art. 10)		,00
VE34	Operations with application of reverse charge	1	,00
	Sales of scrap and other salvage material: 2 ,00	Sales of gold and pure silver: 3 ,00	
	Subcontracting in the construction sector: 4 ,00	Sales of commercial properties: 5 ,00	
	Sales of cellular phones: 6 ,00	Sales of microprocessors: 7 ,00	
VE35	Non-taxable operations carried as regards earthquake victims		,00
VE36	Operations carried out during the year but taxable in subsequent years as stipulated in article 7 of Decree Law no. 185/2008	1 ,00 / 2 ,00	
VE37	*(minus)* Operations carried out during previous year but with tax payable in 2011		,00
VE38	*(minus)* Transfers of depreciable goods and internal transfers		,00
VE39	Performance of services rendered to community customers (Art. 7-ter)	,00	
Sect. 5 - Business turnover	**VE40**	**TURNOVER** (sum of lines VE24 and from VE30 to VE36 mimus VE37 and VE38)	,00

TAX CODE

Revenue Agency — Agenzia Entrate

PARTS VF
LIABILITY OPERATIONS AND ADMISSIBLE DEDUCTIBLE VAT

Form N.

PART VF

LIABILITY OPERATIONS AND ADMISSIBLE DEDUCTIBLE VAT

SECT. 1 - Total amount of purchases carried out in the national territory, of intra-community purchases and imports

		1 TAXABLE AMOUNT	%	2 TAX
VF1	Taxable purchases and imports (excluded those that referred to in lines VF18, VF19 and VF20) separated according to tax rate or to compensation percentages, taking into account the variations referred to in art. 26, and relative tax	,00	2	,00
VF2		,00	4	,00
VF3		,00	7	,00
VF4		,00	7,3	,00
VF5		,00	7,5	,00
VF6		,00	8,3	,00
VF7		,00	8,5	,00
VF8		,00	8,8	,00
VF9		,00	10	,00
VF10		,00	12,3	,00
VF11		,00	20	,00
VF12		,00	21	,00
VF13	Purchases and imports carried out without the payment of tax, with ceiling	,00		
VF14	Other non-taxable purchases, not subject to taxations and carried out under special tax regimes	,00		
VF15	Exempt purchases (art. 10) and non-taxable imports	,00		
VF16	Purchases from minimum VAT-exempt taxpayers pursuant to Law no. 244/2007	,00		
VF17	Purchases and imports not subject to tax carried out by earthquake victims	,00		
VF18	Purchases and imports for which deduction is excluded or reduced (article 19-bis1)	,00		
VF19	Purchases and imports for which the deduction of the tax payable is not admitted	,00		
VF20	Purchases recorded during the year but with the deduction of the tax deferred to subsequent year 1 as stipulated in article 7 of Decree Law no. 185/2008 2 ,00	,00		
VF21	(*mimus*) Purchases recorded in previous year but with VAT payable in 2011			

SECT. 2 - Total purchases and imports, total tax, intra-community purchases, imports and purchases from San Marino

VF22	**TOTAL PURCHASES AND IMPORTS**	,00	,00
VF23	Tax adjustments and roundings (indicate with +/- sign)		,00
VF24	**TOTAL TAX ON TAXABLE PURCHASES AND IMPORTS** (VF22 column 2 ± VF23)		,00

VF25

	Taxable amount	Tax
Intra-community purchases	1 ,00	2 ,00
Imports	3 ,00	4 ,00
	with payment of VAT	without payment of VAT
Purchases from San Marino	5 ,00	6 ,00

VF26 **Subdivision of total purchases and imports (line VF22):**

1 Depreciable goods	2 Non-depreciable capital goods	3 Goods for resale or production of goods and services	4 Other purchases and imports
,00	,00	,00	,00

SECT. 3 - Calculation of admissible deductible VAT

VF30 **METHOD USED FOR CALCULATION OF ADMISSIBLE DEDUCTIBLE VAT**

• travel agencies	1	• associations operating in the agricultural sector	5
• used goods	2	• travelling shows and minor taxpayers	6
• exempt operations	3	• connected agricultural activities	7
• farm holidays	4	• agricultural business	8

SECT. 3-A Exempt operations

		Taxable amount	Tax
VF31	Purchases classed as occasional taxable operations	1 ,00	2 ,00

VF32	Cross the box if exclusively exempt operations to be carried out in the year 2011	1	
VF33	Cross the box if the option referred to in art. 36 bis to be carried out in the year 2011	1	

VF34 **Data for the calculation of percentage of deduction**

1 Exempt operations relating to investment gold carried out by agents identified by art. 19, par. 3, letter d) ,00	2 Exempt operations as referred to in art. 10, numbers 1 to 9, that do not constitute part of the activity of the business or are marginal to taxable operations ,00	3 Exempt operations as referred to in art. 10, n. 27-quinquies ,00
4 Depreciable goods and internal exempt transfers ,00	5 Operation non-subject ,00	6 Operation non-subject as referred to in art 74, par. 1 ,00
7 Exempt operations as per art. 19, par. 3, lett. a.bis) ,00	Percentage of deduction (according the decimal next) 8 %	

VF35	VAT not discharged on purchases and imports as referred to in line VF13	,00
VF36	Deductible VAT for purchases relating to the gold carried out by agents distinguished from producers and transformers as provided for by art. 19, paragraph 5 bis	,00
VF37	**Admissible deductible VAT**	,00

TAX CODE

			1 TAXABLE AMOUNT		2 TAX
SECT. 3-B Agricultural business (art.34)	**VF38**	**Reserved for mixed agricultural business** - Total taxable different operations	,00		,00
	VF39	Taxable agricultural operations as referred to in section 1 and 2 of part VE separated according to percentage of compensation, net of the variation in decrease, for the calculation of the flat-rate deduction VAT	,00	2	,00
	VF40		,00	4	,00
	VF41		,00	7	,00
	VF42		,00	7,3	,00
	VF43		,00	7,5	,00
	VF44		,00	8,3	,00
	VF45		,00	8,5	,00
	VF46		,00	8,8	,00
	VF47		,00	12,3	,00
	VF48	Tax adjustments and roundings (indicate with +/- sign)			,00
	VF49	**TOTALS** Algebraic sum of lines from VF39 to VF48	,00		,00
	VF50	VAT deductible for operations referred to in line VF38			,00
	VF51	Deductible amount referred to sales, as well as intra-community sales, of agricultural produce as referred to art. 34, paragraph 1, carried out in accordance with article 8, paragraph 1, articles 38 quater and 72			,00
	VF52	**TOTAL admissible deductible VAT** (VF49+VF50+VF51)			,00

SECT. 3-C Special cases	**VF53**	**Occasional carrying out of exempt operations or taxable operations**		
		If the exempt operations carried out are occasional or relate solely to operations stipulated in numbers 1 to 9 of article 10 and do not fall within the normal sphere of activity of the business or are accessory to taxable operations, cross the box	1 ☐	
		Cross the box if the taxable operations carried out are occasional	2 ☐	
	VF54	If occasional sales of used goods have been made with the application of the margin regime (Decree Law no. 41/1995), cross the box	1 ☐	
	VF55	**Reserved for agricultural business** Occasional operations that come under the regime provided for by article 34-bis for connected agricultural activities	1 Taxable amount ,00	2 Tax ,00

SECT. 4 Admissible deductible VAT	**VF56**	**TOTAL adjustments** (indicate with a sign +/–)	,00
	VF57	**Admissible deductible VAT**	,00

Revenue Agency

Agenzia Entrate

TAX CODE

PARTS VJ-VH-VK
TAX ON CERTAIN TYPES OF OPERATIONS, PERIODIC PAYMENTS, CONTROLLING AND CONTROLLED COMPANIES

Form N.

PART VJ
CALCULATION OF TAX ON CERTAIN TYPES OF OPERATIONS

		1 TAXABLE AMOUNT	2 TAX
VJ1	Purchases of goods coming from the Vatican State City and from San Marino - art. 71, par. 2 - (including purchases of industrial gold, pure silver and goods as referred to in art. 74, paragraphs 7 and 8)	,00	,00
VJ2	Withdrawals of goods from VAT deposits (art. 50-bis, par. 6, Decree Law n. 331/1993)	,00	,00
VJ3	Purchases of goods and by non-resident agents as provided for by art. 17, par. 2	,00	,00
VJ4	Operations as referred to in art. 74, paragraph 1, lett. e)	,00	,00
VJ5	Commission paid by travel agencies to their intermediaries (art. 74-ter, paragraph 8)	,00	,00
VJ6	Domestic purchases of goods as referred to in art. 74, par. 7 and 8	,00	,00
VJ7	Domestic purchases of industrial gold and of pure silver (art. 17, paragraph 5)	,00	,00
VJ8	Purchases of taxable investment gold owing to option (art. 17, paragraph 5)	,00	,00
VJ9	Intra-community purchases of goods (including purchases of industrial gold, pure silver and goods as referred to in art. 74, paragraphs 7 and 8)	,00	,00
VJ10	Imports of goods as referred to in art. 74, paragraphs 7 and 8 without paying the VAT at custom (art. 70, paragraph 6)	,00	,00
VJ11	Imports of industrial gold and pure silver without paying the VAT at custom (art. 70, paragraph 5)	,00	,00
VJ12	Purchases of truffles from occasional sellers without a VAT registration number (article 1, paragraph 109, Law no. 311/2004)	,00	,00
VJ13	Purchases of services rendered by subcontractors in the construction sector (art. 17, par. 6, lett. a)	,00	,00
VJ14	Purchases of commercial properties (art. 10, no. 8 ter, lett. b) and d)	,00	,00
VJ15	Purchases of cellular phones (art. 17, par. 6, lett. b)	,00	,00
VJ16	Purchases of microprocessors (art. 17, par. 6, lett. c)	,00	,00
VJ17	**TOTAL TAX** (sum of lines from VJ1 to VJ16)		,00

PART VH
PERIODIC PAYMENTS

Sect. 1 - Summarizing periodic payments for all the activities carried out or credits and debts transferred to controlling and controlled companies

	1 CREDITS	2 DEBTS	3 Correction		CREDITS	DEBTS	Correction
VH1	,00	,00		VH7	,00	,00	
VH2	,00	,00		VH8	,00	,00	
VH3	,00	,00		VH9	,00	,00	
VH4	,00	,00		VH10	,00	,00	
VH5	,00	,00		VH11	,00	,00	
VH6	,00	,00		VH12	,00	,00	

			Method		
VH13	Advance payment owed	,00		VH14	Subcontractors as per article 74, paragraph 5

Sect. 2 - Payment for EU automobile registrations

VH20	,00	VH21	,00	VH22	,00	VH23	,00
VH24	,00	VH25	,00	VH26	,00	VH27	,00
VH28	,00	VH29	,00	VH30	,00	VH31	,00

PART VK
CONTROLLING AND CONTROLLED COMPANY

Sect. 1 - General data

DATA OF CONTROLLING COMPANY

	VAT registration number	Last month of control	Company name
VK1	1	2	3

VK2 Code

Sect. 2 - Calculation of tax surplus

VK20	Total of credits transferred	,00	VK24	Surplus of credit tax set off	,00
VK2	Total of debts transferred	,00	VK25	Surplus request for refund on the controlling company	,00
VK22	Debt tax surplus (VK21-VK20)	,00	VK26	Tax credits used	,00
VK23	Credit tax surplus (VK20-VK21)	,00	VK27	Quarterly interest transferred	,00

Sect. 3 - Termination of control during the year. Data relating to the period of control

VK30	Output VAT	,00
VK31	Deductible VAT	,00
VK32	Interest owed in relation to the quarterly payments	,00
VK33	Tax credit used in the periodic payments	,00
VK34	Payments following correction	,00
VK35	Supplementary tax payments	,00
VK36	Account re-accredited from the controlling company	,00

SIGNATURE OF THE CONTROLLING ENTITY OR COMPANY

Signature

Revenue Agency — Agenzia Entrate

TAX CODE

PART VL
PAYMENT OF ANNUAL TAX, PARTS FILLED IN

Form N.

PART VL
PAYMENT OF ANNUAL TAX

			DEBTS	CREDITS
Sect. 1 - Calculation of VAT due or input VAT for the tax period	**VL1**	**Output VAT** (sum of lines VE26 and VJ17)	,00	
	VL2	**Deductible VAT** (from line VF57)		,00
	VL3	**TAX OWED** (VL1 – VL2)	,00	
		or		
	VL4	**CREDIT TAX** (VL2 – VL1)		,00
Sect. 2 - Credit from previous year	**VL8**	Credit deriving from 2010 return *or annual non-transferable credit (*)*		,00
	VL9	Credit set off in form F24	,00	
	VL10	*Non-transferable credit surplus (*)*		,00
Sect. 3 - Calculation of output or input VAT relating to all the activities carried out			DEBTS	CREDITS
	VL20	Refunds requested during the year (art. 38-bis, paragraph 2)	,00	
	VL21	*Amount of credits transferred (*)*	,00	
	VL22	VAT credit resulting from the first 3 quarters of 2011 set off in the F24 form	,00	
	VL23	Interest owed in relation to the quarterly payments	,00	
	VL24	EU vehicle payments made during the year but which regard sales to be made in subsequent years	,00	
	VL25	Transfers for previous years returned by the controlling company		,00
	VL26	Credit surplus from previous year		,00
	VL27	Refunds requested in previous year, included in deduction following denial of the office		,00
	VL28	Tax credit used in the periodic payments and of the account, [1]		,00
		of which credits received by savings management companies [2] ,00		
	VL29	Amount of periodic payments, payments for correction, quarterly interest payments, advance payment [1]		,00
		of which EU vehicle payments made during previous years but which regard sales made during the year[2] ,00		
	VL30	*Amount of debts transferred (*)*		,00
	VL31	Supplementary tax payments		,00
	VL32	**OUTPUT VAT** [(VL3 + lines from VL20 to VL24) - (VL4 + lines from VL25 to VL31)]	,00	
		or		
	VL33	**INPUT VAT** [(VL4 + lines from VL25 to VL31) - (VL3 + lines from VL20 to VL24)]		,00
	VL34	Tax credit used during the annual return		,00
	VL35	Refunds received by savings management companies used during the annual return		,00
	VL36	Interest owed during the annual return	,00	
	VL37	Input tax ceded from savings management companies as provided for by art. 8 of Decree Law n. 351/2001	,00	
	VL38	**TOTAL VAT DUE** (VL32 - VL34 - VL35 + VL36)	,00	
	VL39	**TOTAL INPUT VAT** (VL33 - VL37)		,00
	VL40	Payments made following excess use of 2011 annual credit		,00

PARTS FILLED IN

VA	VC	VD	VE	VF	VJ	VH	VK	VL	VR	VT	VX	VO

(*) The parts in italics refer only to controlling or controlled companies who have opted for the group VAT payment procedure as per article 73 last paragraph

TAX CODE

Revenue Agency

Agenzia Entrate

PART VR
REQUEST FOR REFUND OF ANNUAL CREDIT

PART VR
Request for refund of annual credit

VR1 Amount claimed as a refund [1] ,00

of which to be paid using simplified procedure [2] ,00

VR2 **Reason for the refund**

Art. 30, par. 2	Art. 30, par. 3					Art. 34, par. 9
Discontinuance of business	let. a) Average tax rate	let. b) Non-taxable transactions	let. c) Purchases and imports of depreciable goods, study and research	let. d) Transactions not subject to tax	let. e) Conditions art. 17, par. 3	Exports and other non-taxable transactions carried out by agricultural producers
1	2	3	4	5	6	7

Lesser credit surplus deductible for the three-year period

VR3 DEDUCTABLE SURPLUS FOR 2009 ,00

VR4 DEDUCTABLE SURPLUS FOR 2010 ,00

Lesser credit surplus not transferable to the VAT group

VR5 CREDIT SURPLUSES NOT TRANSFERABLE TO VAT GROUP

2009	2010	2011
,00	,00	,00

VR6 **Taxpayers entitled to priority reimbursement of the refund**

VR7 **Subcontractor Taxpayers**

VR8 **Certification of companies' and bodies' operational status**

VR9 **Virtuous taxpayers** [1] Amount payable without guarantee [2] ,00

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TAX CODE

PARTS VT-VX

SEPARATE INDICATION OF SERVICES OR GOODS PROVIDED TO END CONSUMERS AND HOLDERS OF VAT NUMBERS, CALCULATION OF VAT DUE OR INPUT VAT

PART VT

SEPARATE INDICATION OF OPERATIONS CARRIED OUT REGARDING END CONSUMERS AND HOLDERS OF VAT NUMBERS

VT1	**Division of taxable operations carried out regarding end consumers and holders of VAT numbers**	Total taxable operations	1 ,00	Total tax	2 ,00
		Taxable operations regarding end consumers	3 ,00	Tax	4 ,00
		Taxable operations regarding holders of VAT numbers	5 ,00	Tax	6 ,00

		Taxable operations regarding end consumers	Tax
VT2	Abruzzo	1 ,00	2 ,00
VT3	Basilicata	,00	,00
VT4	Bolzano	,00	,00
VT5	Calabria	,00	,00
VT6	Campania	,00	,00
VT7	Emilia Romagna	,00	,00
VT8	Friuli Venezia Giulia	,00	,00
VT9	Lazio	,00	,00
VT10	Liguria	,00	,00
VT11	Lombardy	,00	,00
VT12	Marche	,00	,00
VT13	Molise	,00	,00
VT14	Piedmont	,00	,00
VT15	Apulia	,00	,00
VT16	Sardinia	,00	,00
VT17	Sicily	,00	,00
VT18	Tuscany	,00	,00
VT19	Trento	,00	,00
VT20	Umbria	,00	,00
VT21	Aosta Valley	,00	,00
VT22	Veneto	,00	,00

PART VX

CALCULATION OF VAT TO BE PAID OR OF TAX CREDIT

For persons presenting the return with several forms only fill in form no. 01

VX1	**VAT payable *or to be transferred(*)***		,00
VX2	**Input VAT** (to be divided up between lines VX4, VX5 and VX6) ***or to be transferred (*)***		,00
VX3	Excess payment (to be divided up between lines VX4, VX5 and VX6)		,00
VX4	Amount of request refund		,00
VX5	Amount to be deducted or compensated		,00
VX6	Amount transferred following tax consolidation option	Tax code of consolidating company 1	2 ,00

(*) The parts in italics refer only to controlling or controlled companies who have opted for the group VAT payment procedure as per article 73 last paragraph

Revenue Agency — Agenzia Entrate

TAX CODE

PART VO
OPTIONS

Form N.

PART VO
COMMUNICATION OF OPTIONS AND REVOCATIONS

	VO1	**Art. 19 bis 2** - paragraph 4 - ADJUSTMENT OF DEDUCTION RELATED TO DEPRECIABLE GOODS	Option 1			
Sect. 1 - Options, waivers and revocations for the purpose of VAT	VO2	QUARTERLY PAYMENTS (art. 7, Presidential Decree n. 542/99)	Option 1		Revocation 2	
	VO3	**AGRICULTURE**				
		– Art. 34, paragraph 6: Subjects exempted	Waiver 1		Revocation 2	
		– Art. 34, paragraph 11: Application of the ordinary VAT regime	Option 3		Revocation 4	
		– Art. 34-bis: Application of the ordinary VAT regime	Option 5		Revocation 6	
	VO4	**Art. 36** - paragraph 3 - CARRYING OUT OF SEVERAL ACTIVITIES	Option 1		Revocation 2	
	VO5	**Art. 36 bis** - DISPENSATION FROM OBLIGATIONS FOR EXEMPT OPERATIONS	Option 1		Revocation 2	
	VO6	**Art. 74** - paragraph1 - PUBLISHING - Application of the tax on the basis of number of copies sold	Option 1		Revocation 2	
	VO7	**Art. 74** - paragraph 6 – ENTERTAINMENT AND GAMES - Application of the ordinary VAT regime	Option 1		Revocation 2	
	VO8	INTRA-COMMUNITY PURCHASES - (art. 38, paragraph 6, Decree Law 331/1993)	Option 1		Revocation 2	
	VO9	TRANSFERS OF USED GOODS - (art. 36, Decree Law 41/1995)	Options 1 paragraph 2	2 paragraph 3	3 paragraph 6	Revocations 4 paragraph 2 / 5 paragraph 6
	VO10	INTRA-COMMUNITY TRANSFERS ON THE BASIS OF CATALOGUE, BY POST AND SIMILAR (art. 41, DECREE LAW 331/93)	Options			
	VO11		Revocations			
	VO12	TAXPAYERS WHOSE BOOKKEEPING IS DONE BY THIRD PARTIES (art. 1, paragraph 3, Presidential Decree 100/1998)	Option 1		Revocation 2	
	VO13	**Art. 10** - n. 11 - APPLICATION OF VAT TO TRANSFERS OF INVESTMENT GOLD	Transferor Options 1 (single operations)	2 (all operations)	Revocation 3 (all operations)	Intermediary Option 4 (single operations)
	VO14	**Art. 74 quater** - paragraph 5 - APPLICATION OF THE ORDINARY VAT REGIME FOR TRAVELLING SHOWS AND MINOR TAXPAYERS	Option 1		Revocation 2	
Sect. 2 - Options and revocations for the purpose of income tax	VO20	ORDINARY ACCOUNTING SYSTEM FOR MINOR BUSINESS (art. 18, paragraph 6, Presidential Decree n. 600/1973)	Option 1		Revocation 2	
	VO21	ORDINARY ACCOUNTING SYSTEM FOR ARTISTS AND PROFESSIONALS (art. 3, paragraph 2, Presidential Decree n. 695/1996)	Option 1		Revocation 2	
	VO22	CALCULATION OF INCOME IN ORDINARY MANNER FOR OTHER AGRICULTURAL ACTIVITIES (art. 56-bis, paragraph 5, Presidential Decree 917/1986)	Option 1		Revocation 2	
	VO23	CALCULATION OF INCOME FROM FARMING FOR AGRICULTURAL BUSINESS (article 1, paragraph 1093, Law no. 296 of 27.12.2006)	Option 1		Revocation 2	
	VO24	CALCULATION OF INCOME FOR COMPANIES COSTITUITE BY SMALL FARMERS (article 1, paragraph 1094, Law no. 296 of 27.12.2006)	Option 1		Revocation 2	
	VO25	CALCULATION OF INCOME IN THE ORDINARY MANNER FOR CONNECTED AGRICULTURAL ACTIVITIES (article 1, paragraph 423, Law no. 266 of 23.12.2005)	Option 1		Revocation 2	
Sect. 3 - Options and revocations for both VAT and income tax purposes	VO30	APPLICATION OF THE DISPOSITIONS LAW N. 398/1991 Flat-rate calculation of VAT and of incomes	Option 1		Revocation 2	
	VO31	TRADE UNIONS AND LABOUR ASSOCIATIONS OPERATING IN AGRICULTURE Calculation of VAT and income in the ordinary manner (art. 78, paragraph 8, Law 413/1991)	Option 1		Revocation 2	
	VO32	FARM HOLIDAY - Calculation of VAT and income in the ordinary manner (art. 5, Law 413/1991)	Option 1		Revocation 2	
	VO33	MINIMUM VAT-EXEMPT TAXPAYERS - Calculation of VAT and income in the ordinary manner (art. 1, paragraph 96, Law 244/2007)	Option 1		Revocation 2	
Sect. 4 - Options regarding tax on entertainment	VO40	APPLICATION OF TAX ON ENTERTAINMENTS IN THE ORDINARY MANNER (art. 4, Presidential Decree 544/1999)	Option 1		Revocation 2	
Sect. 5 - Options regarding IRAP	VO50	CALCULATION OF THE TAXABLE BASE FOR IRAP ON THE PART OF PUBLIC ENTITIES WHO ALSO CARRY OUT COMMERCIAL ACTIVITIES (art.10-bis, paragraph 2, Legislative Decree n. 446/1997 and subsequent modifications)	Option 1		Revocation 2	

	BE	DE	DK	EL	ES	FR	GB	IE	LU	NL	PT	SM	AT	FI	SE
Options	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Revocations	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

	CY	EE	LV	LT	MT	PL	CZ	SK	SI	HU	BG	RO
Options	16	17	18	19	20	21	22	23	24	25	26	27
Revocations	16	17	18	19	20	21	22	23	24	25	26	27

Revenue Agency

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TAX CODE

VAT 26 PR/2012 SUMMARISING PROSPECTUS
(Reserved for controlling entity or company)
PART VS

Form N.

PART VS

Sect. 1 - List of companies in the group

	VAT registration number	Code	Last month	Non-operative company	REFUND DURING THE YEAR Amount
VS1	1	2	3	4	5 ,00
VS2	1	2	3	4	5 ,00
VS3	1	2	3	4	5 ,00
VS4	1	2	3	4	5 ,00
VS5	1	2	3	4	5 ,00
VS6	1	2	3	4	5 ,00

	Credit surplus	Credit surplus set off	ANNUAL REFUND Reason	Priority reimbursement	Amount
VS1	6 ,00	7 ,00	8	9	10 ,00
VS2	6 ,00	7 ,00	8	9	10 ,00
VS3	6 ,00	7 ,00	8	9	10 ,00
VS4	6 ,00	7 ,00	8	9	10 ,00
VS5	6 ,00	7 ,00	8	9	10 ,00
VS6	6 ,00	7 ,00	8	9	10 ,00

	Virtuous company	Amount payable without guarantee
VS1	11	12 ,00
VS2	11	12 ,00
VS3	11	12 ,00
VS4	11	12 ,00
VS5	11	12 ,00
VS6	11	12 ,00

Sect. 2 - Summarising data

VS20 Total refund and number of subjects to which to be requested 1 ,00 2

VS21 Number of subjects who have taken part in the group payment 1 of wich, with concessions for exceptional events 2

VS22 Number of subjects required to present guarantees 1 Number of virtuous taxpayers 2

Sect. 3 - Guarantees of the controlling company

VS30 Tax surplus of the group set off in the previous year (art. 6, Ministerial Decree 13.12.1979) ,00

TAX CODE

Revenue Agency — Agenzia Entrate

VAT 26 PR/2012 SUMMARISING PROSPECTUS (Reserved for Controlling Entity or Company) PARTS VV-VW-VY-VZ

PART VV

PERIODICAL TAX PAYMENTS OF GROUP

	CREDITS	DEBTS	Correction		CREDITS	DEBTS	Correction
VV1	1 ,00	2 ,00	3	VV7	,00	,00	
VV2	,00	,00		VV8	,00	,00	
VV3	,00	,00		VV9	,00	,00	
VV4	,00	,00		VV10	,00	,00	
VV5	,00	,00		VV11	,00	,00	
VV6	,00	,00		VV12	,00	,00	

		Method
VV13 Advance payment owed	,00	

PART VW

PAYMENT OF ANNUAL TAX OF GROUP

Sect. 1 - Calculation of VAT due or input VAT for the tax period

		DEBTS	CREDITS
VW1	**Output VAT**	,00	
VW2	**Deductible VAT**		,00
VW3	**TAX OWED** (VW1 – VW2)	,00	
	or		
VW4	**CREDIT TAX** (VW2 – VW1)		,00

Sect. 2 - Calculation of output or input VAT

		DEBTS	CREDITS
VW20	Refunds requested during the year (art. 38-bis, paragraph 2) and adjustments to account	,00	
VW21	Credit surpluses transferred from non-operative companies and credits of incorporated companies outside the group	,00	
VW22	VAT credit resulting from the first 3 quarters of 2011 set off in the F24 form	,00	
VW23	Interest transferred in relation to the quarterly payments	,00	
VW24	Payments for EU vehicles made during the year by the controlling company but which regard sales to be made in subsequent years	,00	
VW25	VAT credit surplus resulting from Prospectus VAT 26 PR for 2010 set off in Form F24	,00	
VW26	Credit not request for refund resulting from Prospectus VAT 26 PR for 2010		,00
VW27	Refunds requested in previous year, included in deduction following denial of the office		,00
VW28	Tax credit used in the periodical payments and of the account		,00
VW29	Amount of periodic payments, payments for correction, quarterly interest payments, advance payment		,00
VW31	Supplementary tax payments		,00
VW32	**OUTPUT VAT** [(VW3 + lines from VW20 to VW25) - (VW4 + lines from VW26 to VW31)]	,00	
	or		
VW33	**INPUT VAT** [(VW4 + lines from VW26 to VW31) - (VW3 + lines from VW20 to VW25)]		,00
VW34	Tax credit used during the annual return		,00
VW36	Interest owed during the annual return	,00	
VW38	**TOTAL VAT DUE** (VW32 + VW36) – (VW33 + VW34)	,00	
VW39	**TOTAL INPUT VAT** (VW33 + VW34) – (VW32 + VW36)		,00
VW40	Payments made following excess use of 2011 annual credit		,00

PART VY

CALCULATION OF VAT PAYABLE OR GROUP TAX CREDIT

VY1	**VAT payable**	,00
VY2	**Input VAT** to be apportion between lines VY4, VY5 and VY6	,00
VY3	Excess payments to be divided up between lines VY4, VY5 and VY6	,00
VY4	Amount of request refund	1 ,00
	of which to be paid using simplified procedure	2 ,00
VY5	Amount to be deducted or compensated	,00
VY6	Amount transferred following tax consolidation option — Tax code of consolidating company 1	2 ,00

PART VZ

DEDUCTIBLE GROUP SURPLUSES (PREVIOUS YEARS)

VZ1	2009 deductible surplus including it in deduction the following year	,00
VZ2	2010 deductible surplus including it in deduction the following year	,00

SIGNING THE PROSPECTUS

VS	VV	VW	VY	VZ	Signature